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January 26, 2011

**HAND DELIVERY**

Honorable Deborah A. Batts  
United States District Judge  
Daniel Patrick Moynihan U.S. Courthouse  
500 Pearl Street, Room 2510  
New York, NY 10007

Re: *In re J. Ezra Merkin and BDO Seidman Sec. Litig.,*  
No. 08 Civ. 10922 (DAB)

Dear Judge Batts:

We, along with Abbey Spanier Rodd & Abrams, LLP, are counsel for the lead plaintiffs in the above-referenced action. With the consent of counsel for defendant BDO Seidman LLP ("BDO"), we write to request permission to file a corrected version of plaintiffs' opposition brief to BDO's motion to dismiss in the place of the one filed on October 22, 2010 (Dkt. # 84). The original brief was inadvertently filed with certain record cites missing. We would like to replace that brief with the corrected version which contains the missing cites.

**MEMO ENDORSED**

Granted  
DAB  
01/28/11

Respectfully,

Gregory Mark Nespole

**MEMO ENDORSED**

GMN/ms

/649379

cc: (All via E-Mail)

Karin Fisch, Esq.  
Neil A. Steiner, Esq.  
Ira. G. Greenberg, Esq.  
Florence A. Crisp, Esq.

**SO ORDERED**

  
DEBORAH A. BATTIS  
UNITED STATES DISTRICT JUDGE

Jan 28, 2011